



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
600 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CALIFORNIA 90012



MARK J. SALADINO

TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 974-2101

TELECOPIER
(213) 626-1812

May 30, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY
SUPERVISORIAL DISTRICT 3-AGREEMENT 2518
(3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Mayor to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the City of Calabasas (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

PURPOSE OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970 as indicated on Attachment "A". Exhibit "A", attached to each agreement, indicates the legal description and selling price of the parcel.

The Honorable Board of Supervisors
May 30, 2006
Page 2

Upon approval, the enclosed agreement and copy are to be signed by the Mayor and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

JUSTIFICATION

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one public agency. The agreement is with the City of Calabasas, which intends to utilize the property for open space purposes.

FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2005/2006 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have included copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your information. County Counsel has approved the agreement as to form. Attached to the

The Honorable Board of Supervisors
May 30, 2006
Page 3

agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

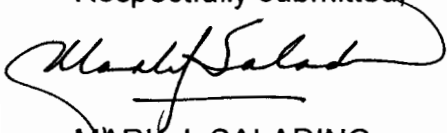
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the enclosed agreement forms, the Department of the Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD:lpg

D:/ BOS LTR-Agreement2518-05-30-06sr

Attachments

c: Assessor
Auditor-Controller
Chief Administrative Officer
County Counsel

ATTACHMENT "A"

COUNTY OF LOS ANGELES
OFFICE OF THE TREASURER AND TAX COLLECTOR
HALL OF ADMINISTRATION
325 NORTH HILL STREET
LOS ANGELES, CALIFORNIA 90012

HAROLD J. GATLY
TAX COLLECTOR

November 17, 1970

W. T. KIRWELL
CHIEF DEPUTY

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

178

NOV 24 1970

Board of Supervisors
383 Hall of Administration
Los Angeles, California 90012

J. J. Morrell
LEONARD L. MORRELL
EXECUTIVE SECRETARY

Gentlemen:

TAX AGREEMENT SALES

RECOMMENDATION:

That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

EXPLANATION:

This office has recently completed a review of the policies currently in use with regard to the acquisi-

Board of Supervisors - Page 2 - November 17, 1970

tion of tax deeded lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,


HAROLD J. OSTLY

TREASURER & TAX COLLECTOR

HJO:cm

cc: 1 Clerk of the Board
5 One for each Supervisor
1 Chief Administrative Officer
1 County Counsel
6 Communications

SUMMARY OF PUBLIC AGENCY'S PURCHASE

THIRD SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2518

AGENCY

City of Calabasas
Public Agency

Selling price of this parcel
shall be \$1,500.00

Public Agency intends to utilize this
property for open space purposes.

SUPERVISORIAL
DISTRICT

3rd

LOCATION

CITY OF CALABASAS

PARCEL
NUMBER

2080-017-007

MINIMUM
BID

\$1,500.00

AGREEMENT NUMBER 2518

CITY OF CALABASAS

THIRD SUPERVISORIAL DISTRICT



CITY of CALABASAS

December 22, 2005

DISTRICT # 3
AGREEMENT # 2518

Mr. Stanley Redins, Deputy
County of Los Angeles Treasurer and Tax Collector
Kenneth Hahn Hall of Administration
225 North Hill Street, Room #130
P.O. Box 512102
Los Angeles, CA 90051-0102

**SUBJECT: INTEREST BY THE CITY OF CALABASAS TO ACQUIRE TAX
DEFAULTED PROPERTIES WITHIN CALABASAS UNDER CHAPTER 8 OF
THE REVENUE AND TAXATION CODE – 2006-A AUCTION**


Dear Mr. Redins:

The City of Calabasas wishes to notify you that it opposes the public auction of four (4) tax-defaulted properties located in the City of Calabasas, listed below, as per Chapter 7 of the State Revenue and Taxation Code. The properties are listed on the 2006-A Tax Sale and are described as follows:

- 2080-017-007 – The minimum bid is \$1,432 plus County of Los Angeles administration costs. The purpose of acquiring this property is for open space.
- R • ~~2072-031-009~~ – The minimum bid is \$11,985 plus County of Los Angeles administration costs. The purpose of acquiring this property is for open space.
- R • ~~2072-031-010~~ – The minimum bid is \$12,371 plus County of Los Angeles administration costs. The purpose of acquiring this property is for open space.
- R • ~~2072-031-011~~ – The minimum bid is \$14,186 plus County of Los Angeles administration costs. The purpose of acquiring this property is for open space.

Joyce Parker-Bozylinski, Project Planner has been assigned to this project and can be contacted at (818) 878-4242 ext. 301 if you have any questions. The City of Calabasas looks forward to working with County staff in completing the tax-default property transactions.

Sincerely,



Anthony M. Coroalles
City Manager

cc: Maureen Tamuri, Community Development Director

26135 Mureau Road
Calabasas, CA 91302-3172
(818) 878-4225
Fax (818) 878-4215

RECEIVED JAN 09 2006

RECEIVED BY
STAN REDINS
1-9-06

Application to Purchase Tax-Defaulted Property from County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

1. Name of Organization: City of Calabasas

2. Corporate Structure – check the appropriate box below and provide corresponding information:

☐ Nonprofit – provide Articles of Incorporation

☒ Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map)
→ The City does not maintain a mission statement.

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:

Category A: Parcel is currently scheduled for a Chapter 7 tax sale

☐ Purchase by tax agency/revenue district to preserve its lien

☒ Purchase by tax agency/revenue district to use parcel(s) for public purpose

☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

Category B: Parcel is **not** currently scheduled for a Chapter 7 tax sale

☐ Purchase by taxing agency for public purpose

☐ Purchase by State, county, revenue district or redevelopment agency for public purpose

☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

C. Property Detail

Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate document (e.g. Exhibit A) and attach accordingly:


1. County where the parcel(s) is located: Los Angeles

2. List each parcel by Assessor's Parcel Number: 2080-017-007

3. State the purpose and intended use for *each* parcel: Open Space

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer


Authorizing Signature

City Manager
Title

4/11/06
Date

RESOLUTION NO. 2006-1009

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS APPROVING THE ACQUISITION OF FOUR LOS ANGELES COUNTY TAX-DEFAULTED PROPERTIES IN THE OLD TOPANGA AREA IN THE AMOUNT OF \$39,974 PLUS ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBERS 2072-031-009, 2072-031-010, 2072-031-011, AND 2080-017-007)

WHEREAS, the City of Calabasas expresses interest in acquiring four tax-defaulted properties from the County of Los Angeles under Chapter 8 of the State Revenue and Taxation Code from the 2006-A tax defaulted properties list; and

WHEREAS, the tax defaulted properties are located within the Old Topanga area of the City of Calabasas, as described in Exhibit 1, attached; and

WHEREAS, the intended purpose of acquisition for the tax defaulted properties, as described in Exhibit 1, attached, is for open space preservation;

WHEREAS, the purchase is consistent with the General Plan including the Open Space Element which calls for the protection of environmental resources and maintenance of an open space system which will conserve natural resources, preserve scenic beauty, promote a healthful atmosphere, and protect public safety.

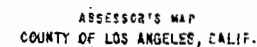
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Calabasas as follows:

SECTION 1. That the City of Calabasas expresses interest in acquiring the four tax-default properties described in Exhibit 1, attached, from the County of Los Angeles.

SECTION 2. That City staff is authorized to proceed with the acquisition of the four tax-default properties through the Los Angeles County Tax Collector's office.

The City Clerk shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

Perisad:
3-5-59
3-21-63
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**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF CALABASAS** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. *That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.*
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

Office of the County Counsel

By 
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 6/24/03

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:

CITY OF CALABASAS

Robin Parker, City Clerk

Robin Parker
(seal) 3/28/06

By

Dennis Washburn
Dennis Washburn, Mayor

3/15/06

ATTEST:

Board of Supervisors
Los Angeles County

By

Clerk of the Board of Supervisors

By

Mayor of the Board of Supervisors

By

Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of N/A

By

Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Marilyn Salas
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20__.

By: _____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 3
AGREEMENT NUMBER 2518

Revised
02/28/06

EXHIBIT "A"

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF ACQUISITION</u>
CITY OF CALABASAS	1999	2080-017-007	\$ 1,500.00*	OPEN SPACE

**LEGAL
DESCRIPTION**

TRACT # 7094 LOT COM S 120 FT FROM NE COR OF LOT 78 TH S 40 FT TH N 89°02' W TO W LINE
OF SD LOT TH N THEREON 40 FT TH S 89°02' E TO BEG PART OF LOT 78

*The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly

**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF CALABASAS** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. *That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.*
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

Office of the County Counsel

By *Joe M. Quella*
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 6/24/03

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:

CITY OF CALABASAS

Robin Parker, City Clerk

Robin Parker
(seal) 3/20/06

By *Dennis Washburn*
Dennis Washburn, Mayor
3/15/06

ATTEST:

Board of Supervisors
Los Angeles County

By _____
Clerk of the Board of Supervisors

By _____
Mayor of the Board of Supervisors

By _____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the city of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of N/A

By _____
Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Marky Salas
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20__.

By: _____, STATE CONTROLLER

SUPERVISORIAL DISTRICT 3
AGREEMENT NUMBER 2518

Revised
02/28/06

EXHIBIT "A"

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF ACQUISITION</u>
CITY OF CALABASAS	1999	2080-017-007	\$ 1,500.00*	OPEN SPACE

**LEGAL
DESCRIPTION**

TRACT # 7094 LOT COM S 120 FT FROM NE COR OF LOT 78 TH S 40 FT TH N 89°02' W TO W LINE
OF SD LOT TH N THEREON 40 FT TH S 89°02' E TO BEG PART OF LOT 78

*The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly